ABSTRACT OF THE DISCLOSURE

A first trench is formed in a surface of an n^+-type semiconductor substrate that forms a source region. A p-type base region, an n^--type drift region, and an n^+-type drain region are deposited in this order in the first trench using epitaxial growth. A second trench extending from the source region to the drift region through the base region is formed in the surface. A gate insulating film and a gate electrode are formed on a surface defining the second trench. The n^+-type drain region has a location where growing surfaces come together in epitaxial growth and where a defect is likely to occur, and the gate electrode lacks such a location and thus avoids an increase in normalized ON resistance. Therefore, the breakdown voltage remains high without increasing the ON resistance.